

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume No. 276, Page 1

February 2007

ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

APRIL

- April 6: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Department of Workforce Development.
- April All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

MAY

- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 28: Memorial Day - Legal Holiday (IC 1-1-9-1)
- May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14).
- May All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

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SOCIAL SECURITY WITHHOLDINGS - 2007

We understand the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$97,500 in 2007. No maximum base for Medicare will exist. Rates will remain at the 2006 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

TOWNSHIP TRUSTEE'S MEETING

The State Board of Accounts' Meetings for Township Trustees, November 2006, Indianapolis, were good meetings as indicated by various compliments and the large turnout of several hundred veteran and new township representatives. Again, we thank the Indiana Township Association for their cooperation in our having the meetings in conjunction with the Township Convention as has been the situation the last several years. These meetings continue to demonstrate the success of Townships and the State Board of Accounts working together to solve problems.

Trustees not attending the 2006 meeting are encouraged and specifically requested to attend similar meetings we plan on calling in 2007. A wide range of topics were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

We appreciate the compliments on the State Board of Accounts' 2006 meeting. We welcome your sending in suggestions for additional areas you would like addressed at the 2007 meeting. We anticipate seeing all Township Trustees at our meetings in 2007. We are always open to suggestions on ways to improve the meeting format.

LEVY EXCESS FUND

Each year the Department of Local Government Finance will certify to each township figures which show one hundred percent (100%) of the tax levy for each fund. Property taxes received which exceed one hundred (100%) of levy, will require the excess to be receipted to a levy excess fund. However, if the amount is less than one hundred dollars (\$100), no transfer is required.

VENDING MACHINE COMMISSIONS

Historically in audits of governmental units with vending machines, the State Board of Accounts has formed and followed the following audit positions.

1. There should be a clearly defined procedure adopted by the township concerning placement, use, maintenance, and commissions of vending machines on their property. As with all township policies and procedures, we recommend trustees and township boards work together to establish these policies.
2. All revenues generated and costs incurred in operating vending machines located on the township premises should be accounted for through the township's records.
3. If vending machines are located in restricted areas (areas other than those available to the public) and if the township board and trustee wish for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the State Board of Accounts takes no exception to such action in an audit. The decisions must be authorized by resolution of the township board.

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VENDING MACHINE COMMISSIONS

(Continued)

4. If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we advise officials to place the revenues in the township fund for the benefit of the general public, the machine users. Any alternative procedure(s) would be reviewed and evaluated on a case by case basis during our audits. As stated in Number 3 any alternative procedure should be authorized by resolution of the township board.
5. We do not take audit exception to payment to personnel other than the township's personnel for maintaining, stocking, and cleaning up around vending machines. A written agreement should be entered into listing the services to be rendered, the amount to be paid for such services, timing of payments, and any other areas deemed necessary by the township board and trustee.

DEPOSITORIES

Please contact the Indiana Board for Depositories at (317) 232-5257 or <http://www.in.gov.deposit/AppDep.htm> for the current list of approved depositories.

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

The following is an update to estimated cost information the State Board of Accounts provided at prior seminars concerning capital asset accounting.

When you are not able to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

The estimated replacement cost in some cases can be obtained from insurance policies.

However, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

An example would be if the replacement cost is estimated at \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$6,840.00.

$$\$76,000.00 \times .08 = \$6,080.00$$

TABLE OF COST INDEXES
1915 to 2005

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2005	1.00	1978	.33	1954	.14	1931	.08
2004	.97	1977	.31	1953	.14	1930	.08
2003	.94	1976	.29	1952	.14	1929	.09
2002	.92	1975	.28	1951	.13	1928	.09
2001	.91	1974	.25	1950	.12	1927	.09
2000	.88	1973	.23	1949	.12	1926	.09
1999	.85	1972	.22	1948	.12	1925	.09
1998	.84	1971	.21	1947	.11	1924	.09
1997	.82	1970	.20	1946	.10	1923	.09
1996	.81	1969	.19	1945	.09	1922	.08
1995	.78	1968	.18	1944	.09	1921	.09
1994	.76	1967	.17	1943	.09	1920	.10
1993	.74	1966	.17	1942	.08	1919	.09
1992	.72	1965	.16	1941	.08	1918	.08
1991	.70	1964	.16	1940	.07	1917	.07
1990	.67	1963	.16	1939	.07	1916	.06
1989	.63	1962	.15	1938	.07	1915	.05
1988	.61	1961	.15	1937	.07		
1987	.58	1960	.15	1936	.07		
1986	.56	1959	.15	1935	.07		
1985	.55	1958	.15	1934	.07		
1984	.53	1957	.14	1933	.07		
1983	.51	1956	.14	1932	.07		
1982	.49	1955	.14				
1981	.47						
1980	.42						
1979	.37						

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RATES for LEGAL ADVERTISING

Effective January 1, 2005

The following rates, effective January 1, 2005, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.329	0.492	0.657	0.822	5.5	0.348	0.521	0.695	0.869	5.5	0.368	0.551	0.735	0.919	5.5	0.376	0.563	0.751	0.939
6	0.302	0.451	0.603	0.753	6	0.319	0.477	0.637	0.796	6	0.338	0.505	0.674	0.843	6	0.345	0.516	0.689	0.861
6.5	0.279	0.417	0.556	0.695	6.5	0.295	0.440	0.588	0.735	6.5	0.312	0.466	0.622	0.778	6.5	0.318	0.476	0.636	0.795
7	0.259	0.387	0.516	0.646	7	0.274	0.409	0.546	0.682	7	0.289	0.433	0.578	0.722	7	0.296	0.442	0.590	0.738
7.5	0.241	0.361	0.482	0.603	7.5	0.255	0.382	0.510	0.637	7.5	0.270	0.404	0.539	0.674	7.5	0.276	0.413	0.551	0.689
8	0.226	0.339	0.452	0.565	8	0.239	0.358	0.478	0.597	8	0.253	0.379	0.506	0.632	8	0.259	0.387	0.516	0.646
9	0.201	0.301	0.402	0.502	9	0.213	0.318	0.425	0.531	9	0.225	0.337	0.449	0.562	9	0.230	0.344	0.459	0.574
10	0.181	0.271	0.362	0.452	10	0.191	0.286	0.382	0.478	10	0.203	0.303	0.404	0.506	10	0.207	0.310	0.413	0.516
12	0.151	0.226	0.301	0.377	12	0.160	0.239	0.318	0.398	12	0.169	0.252	0.337	0.421	12	0.172	0.258	0.344	0.430
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.386	0.577	0.770	0.963	5.5	0.390	0.584	0.779	0.974	5.5	0.395	0.591	0.789	0.986	5.5	0.400	0.598	0.798	0.998
6	0.354	0.529	0.706	0.882	6	0.358	0.535	0.714	0.893	6	0.362	0.542	0.723	0.904	6	0.367	0.548	0.732	0.915
6.5	0.326	0.488	0.652	0.814	6.5	0.330	0.494	0.660	0.824	6.5	0.334	0.500	0.667	0.834	6.5	0.338	0.506	0.675	0.844
7	0.303	0.453	0.605	0.756	7	0.307	0.459	0.612	0.765	7	0.310	0.464	0.620	0.775	7	0.314	0.470	0.627	0.784
7.5	0.283	0.423	0.565	0.706	7.5	0.286	0.428	0.572	0.714	7.5	0.290	0.433	0.578	0.723	7.5	0.293	0.438	0.585	0.732
8	0.265	0.397	0.529	0.662	8	0.268	0.401	0.536	0.670	8	0.272	0.406	0.542	0.678	8	0.275	0.411	0.549	0.686
9	0.236	0.352	0.471	0.588	9	0.239	0.357	0.476	0.595	9	0.241	0.361	0.482	0.603	9	0.244	0.365	0.488	0.610
10	0.212	0.317	0.424	0.529	10	0.215	0.321	0.429	0.536	10	0.217	0.325	0.434	0.542	10	0.220	0.329	0.439	0.549
12	0.177	0.264	0.353	0.441	12	0.179	0.268	0.357	0.447	12	0.181	0.271	0.362	0.452	12	0.183	0.274	0.366	0.457
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.405	0.605	0.808	1.009	5.5	0.412	0.615	0.822	1.027	5.5	0.414	0.619	0.826	1.033	5.5	0.419	0.626	0.836	1.045
6	0.371	0.555	0.740	0.925	6	0.377	0.564	0.753	0.942	6	0.379	0.567	0.758	0.947	6	0.384	0.574	0.766	0.958
6.5	0.342	0.512	0.683	0.854	6.5	0.348	0.521	0.695	0.869	6.5	0.350	0.524	0.699	0.874	6.5	0.354	0.530	0.707	0.884
7	0.318	0.475	0.635	0.793	7	0.323	0.484	0.646	0.807	7	0.325	0.486	0.649	0.812	7	0.329	0.492	0.657	0.821
7.5	0.297	0.444	0.592	0.740	7.5	0.302	0.451	0.603	0.753	7.5	0.304	0.454	0.606	0.758	7.5	0.307	0.459	0.613	0.766
8	0.278	0.416	0.555	0.694	8	0.283	0.423	0.565	0.706	8	0.285	0.426	0.568	0.710	8	0.288	0.430	0.575	0.718
9	0.247	0.370	0.494	0.617	9	0.252	0.376	0.502	0.628	9	0.253	0.378	0.505	0.631	9	0.256	0.383	0.511	0.638
10	0.222	0.333	0.444	0.555	10	0.226	0.339	0.452	0.565	10	0.228	0.340	0.455	0.568	10	0.230	0.344	0.460	0.575
12	0.185	0.277	0.370	0.463	12	0.189	0.282	0.377	0.471	12	0.190	0.284	0.379	0.473	12	0.192	0.287	0.383	0.479
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.423	0.633	0.845	1.056	5.5	0.437	0.654	0.873	1.092	5.5	0.447	0.668	0.892	1.115	5.5	0.452	0.675	0.901	1.127
6	0.388	0.580	0.775	0.968	6	0.401	0.600	0.801	1.001	6	0.410	0.613	0.818	1.022	6	0.414	0.619	0.826	1.033
6.5	0.358	0.536	0.715	0.894	6.5	0.370	0.554	0.739	0.924	6.5	0.378	0.565	0.755	0.944	6.5	0.382	0.571	0.763	0.954
7	0.333	0.497	0.664	0.830	7	0.344	0.514	0.686	0.858	7	0.351	0.525	0.701	0.876	7	0.355	0.531	0.708	0.885
7.5	0.310	0.464	0.620	0.775	7.5	0.321	0.480	0.640	0.801	7.5	0.328	0.490	0.654	0.818	7.5	0.331	0.495	0.661	0.826
8	0.291	0.435	0.581	0.726	8	0.301	0.450	0.600	0.751	8	0.307	0.459	0.613	0.767	8	0.310	0.464	0.620	0.775
9	0.259	0.387	0.516	0.646	9	0.267	0.400	0.534	0.667	9	0.273	0.408	0.545	0.681	9	0.276	0.413	0.551	0.689
10	0.233	0.348	0.465	0.581	10	0.241	0.360	0.480	0.600	10	0.246	0.368	0.491	0.613	10	0.248	0.371	0.496	0.620
12	0.194	0.290	0.387	0.484	12	0.201	0.300	0.400	0.500	12	0.205	0.306	0.409	0.511	12	0.207	0.310	0.413	0.516
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

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9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.466	0.696	0.930	1.162	0.470	0.703	0.939	1.174	0.494	0.739	0.986	1.233	0.517	0.774	1.033	1.291			
6	0.427	0.638	0.852	1.065	0.431	0.645	0.861	1.076	0.453	0.677	0.904	1.130	0.474	0.709	0.947	1.184			
6.5	0.394	0.589	0.787	0.983	0.398	0.595	0.795	0.993	0.418	0.625	0.834	1.043	0.438	0.655	0.874	1.093			
7	0.366	0.547	0.730	0.913	0.370	0.553	0.738	0.922	0.388	0.580	0.775	0.968	0.407	0.608	0.812	1.015			
7.5	0.342	0.511	0.682	0.852	0.345	0.516	0.689	0.861	0.362	0.542	0.723	0.904	0.379	0.567	0.758	0.947			
8	0.320	0.479	0.639	0.799	0.323	0.484	0.646	0.807	0.340	0.508	0.678	0.847	0.356	0.532	0.710	0.888			
9	0.285	0.426	0.568	0.710	0.287	0.430	0.574	0.717	0.302	0.451	0.603	0.753	0.316	0.473	0.631	0.789			
10	0.256	0.383	0.511	0.639	0.259	0.387	0.516	0.646	0.272	0.406	0.542	0.678	0.285	0.426	0.568	0.710			
12	0.213	0.319	0.426	0.533	0.216	0.322	0.430	0.538	0.226	0.339	0.452	0.565	0.237	0.355	0.473	0.592			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.529	0.791	1.056	1.321	0.541	0.809	1.080	1.350	0.564	0.844	1.127	1.409	0.574	0.858	1.146	1.432			
6	0.485	0.725	0.968	1.211	0.496	0.742	0.990	1.237	0.517	0.774	1.033	1.291	0.526	0.787	1.050	1.313			
6.5	0.448	0.670	0.894	1.117	0.458	0.684	0.914	1.142	0.478	0.714	0.954	1.192	0.486	0.726	0.969	1.212			
7	0.416	0.622	0.830	1.038	0.425	0.636	0.849	1.061	0.444	0.663	0.885	1.107	0.451	0.674	0.900	1.125			
7.5	0.388	0.580	0.775	0.968	0.397	0.593	0.792	0.990	0.414	0.619	0.826	1.033	0.421	0.629	0.840	1.050			
8	0.364	0.544	0.726	0.908	0.372	0.556	0.742	0.928	0.388	0.580	0.775	0.968	0.395	0.590	0.788	0.985			
9	0.323	0.484	0.646	0.807	0.331	0.494	0.660	0.825	0.345	0.516	0.689	0.861	0.351	0.524	0.700	0.875			
10	0.291	0.435	0.581	0.726	0.298	0.445	0.594	0.742	0.310	0.464	0.620	0.775	0.316	0.472	0.630	0.788			
12	0.243	0.363	0.484	0.605	0.248	0.371	0.495	0.619	0.259	0.387	0.516	0.646	0.263	0.393	0.525	0.656			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.583	0.872	1.164	1.456	0.584	0.873	1.165	1.457	0.588	0.879	1.174	1.467	0.612	0.914	1.221	1.526			
6	0.535	0.800	1.067	1.334	0.535	0.800	1.068	1.335	0.539	0.806	1.076	1.345	0.561	0.838	1.119	1.399			
6.5	0.494	0.738	0.985	1.232	0.494	0.739	0.986	1.233	0.498	0.744	0.993	1.242	0.517	0.774	1.033	1.291			
7	0.458	0.685	0.915	1.144	0.459	0.686	0.916	1.145	0.462	0.691	0.922	1.153	0.480	0.718	0.959	1.199			
7.5	0.428	0.640	0.854	1.067	0.428	0.640	0.855	1.068	0.431	0.645	0.861	1.076	0.448	0.671	0.895	1.119			
8	0.401	0.600	0.801	1.001	0.401	0.600	0.801	1.001	0.404	0.605	0.807	1.009	0.420	0.629	0.839	1.049			
9	0.356	0.533	0.712	0.889	0.357	0.533	0.712	0.890	0.359	0.537	0.717	0.897	0.374	0.559	0.746	0.933			
10	0.321	0.480	0.640	0.801	0.321	0.480	0.641	0.801	0.323	0.484	0.646	0.807	0.336	0.503	0.671	0.839			
12	0.267	0.400	0.534	0.667	0.268	0.400	0.534	0.668	0.270	0.403	0.538	0.673	0.280	0.419	0.560	0.699			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.635	0.950	1.268	1.585	0.659	0.985	1.315	1.643	0.682	1.020	1.362	1.702	0.706	1.055	1.409	1.761			
6	0.582	0.870	1.162	1.453	0.604	0.903	1.205	1.506	0.625	0.935	1.248	1.560	0.647	0.967	1.291	1.614			
6.5	0.537	0.804	1.073	1.341	0.557	0.833	1.112	1.391	0.577	0.863	1.152	1.440	0.597	0.893	1.192	1.490			
7	0.499	0.746	0.996	1.245	0.517	0.774	1.033	1.291	0.536	0.801	1.070	1.337	0.554	0.829	1.107	1.383			
7.5	0.466	0.696	0.930	1.162	0.483	0.722	0.964	1.205	0.500	0.748	0.999	1.248	0.517	0.774	1.033	1.291			
8	0.437	0.653	0.872	1.089	0.453	0.677	0.904	1.130	0.469	0.701	0.936	1.170	0.485	0.725	0.968	1.211			
9	0.388	0.580	0.775	0.968	0.402	0.602	0.803	1.004	0.417	0.623	0.832	1.040	0.431	0.645	0.861	1.076			
10	0.349	0.522	0.697	0.872	0.362	0.542	0.723	0.904	0.375	0.561	0.749	0.936	0.388	0.580	0.775	0.968			
12	0.291	0.435	0.581	0.726	0.302	0.451	0.603	0.753	0.313	0.467	0.624	0.780	0.323	0.484	0.646	0.807			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.776	1.161	1.549	1.937	0.800	1.196	1.596	1.995	0.847	1.266	1.690	2.113	0.941	1.407	1.878	2.348			
6	0.711	1.064	1.420	1.775	0.733	1.096	1.463	1.829	0.776	1.161	1.549	1.937	0.862	1.290	1.722	2.152			
6.5	0.657	0.982	1.311	1.639	0.677	1.012	1.351	1.688	0.716	1.071	1.430	1.788	0.796	1.190	1.589	1.986			
7	0.610	0.912	1.217	1.522	0.628	0.940	1.254	1.568	0.665	0.995	1.328	1.660	0.739	1.105	1.476	1.845			
7.5	0.569	0.851	1.136	1.420	0.586	0.877	1.171	1.463	0.621	0.929	1.240	1.549	0.690	1.032	1.377	1.722			
8	0.534	0.798	1.065	1.332	0.550	0.822	1.098	1.372	0.582	0.870	1.162	1.453	0.647	0.967	1.291	1.614			
9	0.474	0.709	0.947	1.184	0.489	0.731	0.976	1.219	0.517	0.774	1.033	1.291	0.575	0.860	1.148	1.435			
10	0.427	0.638	0.852	1.065	0.440	0.658	0.878	1.098	0.466	0.696	0.930	1.162	0.517	0.774	1.033	1.291			
12	0.356	0.532	0.710	0.888	0.367	0.548	0.732	0.915	0.388	0.580	0.775	0.968	0.431	0.645	0.861	1.076			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			